## REMARKS

Applicants have considered the Office Action dated September 26, 2008, and the referenced cited therein. Claims 1-20 are pending. Independent claims 1 and 12 have been objected to as lacking antecedent basis in the specification. Claims 3-7 are objected to as being dependent upon a rejected base claim, but are otherwise allowable. Claims 1-20 are rejected under 35 U.S.C. Section 112, paragraph 1 as containing claim elements that are not enabled by the specification. Applicants respectfully traverse the rejection of claims 1-20 as not being enabled. Applicants have amended independent claims 1 and 12 in accordance with the portion of Applicants' disclosure in the specification (and related drawing) cited by the Office Action. Applicants respectfully submit that the amendments address the enablement rejection of claims 1-20, and all claims are now in proper form for allowance.

With regard to the enablement rejection of claims 1-20, Applicants note that the rejection appears be based upon differences between the language of the specification and the language of the claims. Applicants have amended independent claims 1 and 12 so that the claim language corresponds to the words of the specification (identified by the Office Action). It is furthermore noted that, as evidenced by the prior art of record (e.g., Le Her and Smith), various types of acoustic valves were known at the time of the invention, and thus the scope of enablement of the recited acoustic valve is not limited to the specific example depicted in FIG. 3A and recited in claim 3. The description of the exemplary embodiments in the specification and drawings, when viewed in light of the state of the art exemplified by the prior art of record, enables the invention now recited in the claims.

Applicants have reviewed the cited prior art and agree with the Office Action's determination that none of the prior art of record, either alone or in combination, renders the presently pending claims unpatentable.

Applicants request favorable reconsideration of the Office Action's grounds for rejecting claims 1-20 in view of Applicants' amendments to the previously pending claims and the Remarks provided herein below. Please charge any fee deficiencies to Deposit Account No. 12-1216.

If, in the opinion of the Examiner, a telephone conference would expedite the prosecution of the subject application, the Examiner is invited to call the undersigned attorney.

Respectfully submitted,

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